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Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**MYLES A. HOOVER; DOLORES A.
 HOOVER; and MYLES A. HOOVER and
 DOLORES A. HOOVER d/b/a/ ARCTIC
 REFRIGERATION CO.; TRUSTEE FOR
 MERRILL F. WHITLATCH & DOROTHY
 E. WHITLATCH 1991 TRUST; TRUSTEE
 FOR THE CARLIN WHITLATCH &
 BERNICE A. WHITLATCH TRUST;
 JAMES WILSON; STATE OF CALIFORNIA
 BOARD OF EQUALIZATION; WESTERN
 PACIFIC DISTRIBUTORS; STATE OF
 CALIFORNIA FRANCHISE TAX BOARD;
 STATE OF CALIFORNIA EMPLOYMENT
 DEVELOPMENT DEPARTMENT; SHILOH
 GROUP, LLC; PALMER SYSTEMS, INC.;
 ALLIED REFRIGERATION, INC., and
 SONOMA COUNTY TREASURER,**

Defendants.

No. 07-05759-MJJ

**NOTICE OF BANKRUPTCY
 AUTOMATIC STAY**

The United States of America notifies the Court that Defendant Myles A. Hoover filed a voluntary bankruptcy petition with the United States Bankruptcy Court for the Northern District of California on December 4, 2007. The matter was assigned case number 07-11588.

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1 Accordingly, this matter is stayed pursuant to 11 U.S.C. §362.

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3 Respectfully submitted,

4 SCOTT SCHOOLS
5 United States Attorney

6 Date: December 21, 2007

7 /s/ Cynthia Stier
8 CYNTHIA STIER
9 Assistant United States Attorney
10 Tax Division
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CERTIFICATE OF SERVICE

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

NOTICE OF BANKRUPTCY AUTOMATIC STAY

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

 X **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

 PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)

 FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

SEE ATTACHED LIST

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **December 21, 2007** at San Francisco, California.

/s/ Kathy Tat

KATHY TAT
Legal Assistant

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Dolores A. Hoover
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Dolores A. Hoover & Myles A. Hoover
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